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<https://orcid.org/0000-0003-0147-3507> (2019) Stating the obvious: evaluating the state of public assurance in fire and rescue authorities in England. International Journal of Emergency Services, 8. pp. 20-33. ISSN 2047-0894

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**Version:** Accepted Version

**Publisher:** Emerald

**DOI:** <https://doi.org/10.1108/ijes-10-2017-0053>

Please cite the published version

<https://e-space.mmu.ac.uk>



# **Stating the obvious: Evaluating the State of Public Assurance in Fire and Rescue Authorities in England**

Journal:	<i>International Journal of Emergency Services</i>
Manuscript ID	IJES-10-2017-0053.R1
Manuscript Type:	Research Paper
Keywords:	Public assurance, accountability, transparency, fire and rescue authorities

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**Stating the obvious? Evaluating the State of Public Assurance in Fire and Rescue Authorities in England**

**Abstract**

**Purpose**

To examine the form, content and reporting arrangements of ‘Statements of Assurance’ required from Fire and Rescue Authorities in England since their introduction in 2012 and identify potential improvements for future implementation.

**Design/methodology/approach**

A multi-method approach was adopted which commenced with an analysis of the current official guidance, an exploration of the accessibility and structure of the current statements produced followed by an analysis of those statements through a desk based analysis complemented by a series of elite interviews.

**Findings**

The current guidance was found to be too broad and open to interpretation to be fit for purpose. This has led to some significant inconsistencies in reporting, limiting the statements’ usefulness to key users and stakeholders. Most authorities provided some form of report on their website but inconsistencies in respect of length, structure, name and content, limit their value. The research found that 30% of Authorities did not have an up to date statement available online. These findings were supported by the series of interviews. The result has led to confusion amongst Authorities as to the Statement’s role and the risk of it being perceived as a ‘box ticking’ exercise rather than a real contribution to public assurance.

**Practical implications**

This paper provides potential lessons which could be adopted to inform future guidance in respect of the preparation and publication of the Statement of Assurance. If adopted, this would improve the accountability, transparency and public assurance of Fire and Rescue Authorities which is a key objective of their governance arrangements.

**Originality/value**

The Statement of Assurance has only been a requirement of Authorities since the most recent National Framework for Fire and Rescue was published in July 2012 and has not been subject to independent research since its inception. The findings will be of value to the government, the Fire and Rescue Sector and the recently appointed regulators for the service Her Majesty’s Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS). Some lessons may also be applicable to other areas of the public sector in both the UK and further afield.

**Keywords:** Public assurance, accountability, transparency, fire and rescue authorities.

## Stating the obvious? Evaluating the State of Public Assurance in Fire and Rescue Authorities in England

### Introduction

This research paper examines the process surrounding the publication of statements of assurance that is currently a requirement of all fire and rescue authorities (FRAs) in England. This document is aimed at demonstrating financial accountability and public assurance in a public organisation, and was introduced by central government through the fire and rescue national policy and regulatory framework for England published in July 2012 (DCLG, 2012).

The national framework compels fire and rescue authorities to “provide assurance on financial, governance and operational matters and show how they have had due regard to the expectations set out in their integrated risk management plan and the requirements included in this Framework. To provide assurance, fire and rescue authorities must publish *inter alia* an annual statement of assurance” (DCLG 2012, p17). The framework focuses on financial accountability as well as public (i.e. external) assurance, rather than other forms of accountability (Bovens et al, 2014).

Previous unpublished research by Hayden (2015) relating to the overall performance management and public assurance arrangements for fire and rescue authorities questioned the adequacy of the statement of assurance for its intended purpose and highlighted the need for further investigation. Hayden found that the statement of assurance is currently the only requirement that would provide accountability and transparency to communities. Her initial findings suggested that it may have been inconsistently applied and questioned whether it was as ‘quality assured’ as might have been assumed. This suspicion was heightened shortly after the commencement of this research when the Home Office wrote to Fire and Rescue Authorities in April 2016 (Home Office 2016) to investigate the publication of the Statements on authority websites. However, at the time of writing the outcome of this investigation has not been published.

The research question adopted for this investigation was:

- To what extent are the FRAs in England providing statements of assurance which meet the current purpose and objectives, or the wider goals of public assurance?

### Literature Review

Academic dialogue around fire is principally clustered around three main areas: combustion, engineering and materials, medical / health consequences, and psychological and social sciences considerations e.g. trauma and deviant behaviour. However, the management and organization of fire and rescue services receives relatively little discussion and less still relating to accountability and transparency in its governance arrangements (Wankhade and Murphy, 2012; Farrell 2018).

This is perhaps surprising, given fire and rescue services can be considered a universal service, delivered by central and local governments, private sector providers and the third sector (including volunteer services) in different parts of the world (Murphy and Greenhalgh, 2017). Fire and rescue services, like many public services, are thus capable of being investigated through the common public sector theoretical paradigms of Public Administration, New Public Management and, more recently, New Public Governance (Hughes, 2012; Liddle and Murphy, 2013; Murphy & Greenhalgh, 2013).

In England, fire and rescue services are primarily locally-controlled and, as with local government, power and control is contested between central and local government over service determination, performance management, and funding arrangements (Wilson and Game, 2011; Murphy and Greenhalgh 2017). There is also a large overlap in arrangements for accountability and transparency and much of the local government literature, therefore, is applicable to fire and rescue services.

Between the 1980s and 2010 successive central governments centralized accountability arrangements (in both fire and rescue services and local government) through the Audit Commission's audit and performance management regimes. These included Compulsory Competitive Tendering, Best Value, Comprehensive Performance Assessment and Comprehensive Area Agreements (Seal, 1999, 2003; Ball and Seal, 2005, 2006, 2011). Whilst primarily aimed at local government, each of these regimes were also applied to fire and rescue services. Various studies have looked at the performance improvement potential of Comprehensive Performance Assessment (Woods and Grubnic, 2008; Murphy and Greenhalgh, 2017), and more specifically at the Use of Resources (Abu Hasan et al, 2013). There has also been a gradual centralisation of funding and England has become the country with the most central control over local government and fire and rescue funding of the major Western European Countries (Ferry et al, 2015).

Between 2010 and 2015 the Coalition Government pursued a policy of 'austerity localism' (Lowndes and Pratchett, 2012), and undertook governing and budgeting for deficit reduction through changes to the spending review, budget, and audit and accountability arrangements (Ferry and Eckersley, 2011; 2012; 2015). Reforms such as the Localism Act 2011 have given local authorities greater autonomy over spending decisions but not local revenue generation. Other changes have seen the abolition of the Audit Commission and the abandonment of performance management frameworks and performance audit that has meant that local authorities are less concerned with service outputs and outcomes than was previously the case (Timmins and Gash, 2014). In England, short-term cut-back management has become the predominant objective of both local authorities and fire and rescue services (Jones, 2017).

The Local Audit and Accountability Act 2014 also applied to fire and rescue services and confirmed that future local authority audits would be overseen centrally by the National Audit Office and focus solely on financial management, yet have no performance assessment (Ellwood, 2014). This makes 'financial conformance and compliance' rather than 'operational performance' their overriding focus. It also weakens local accountability because it obscures the potential impact of austerity cuts (Ferry and Eckersley, 2015). The accountability deficit for performance at an 'individual' service level is partially addressed through the NAO (2015) value for money report on 'financial sustainability', but the lack of available performance information makes assessing and contextualising value for money as a part of financial sustainability a significant challenge, (Ferry and Murphy, 2015). The NAO report therefore focussed on highlighting that certain Fire and Rescue Authorities may not be able to set a balanced budget or fulfil statutory duties and the associated risks; with the potential consequence of central government intervention, as happened in Avon FRS (House of Commons, 2017).

The NAO thus raised public accountability concerns as it perceived that the Department for Communities and Local Government did not have sufficient arrangements in place to monitor how well authorities utilized their allocations. As with local authorities, the new accountability and audit arrangements demonstrated whether the DCLG and fire and rescue authorities were spending within their approved budget, but could not demonstrate whether or how the public were receiving value for money for that same expenditure (NAO, 2015; Murphy, 2015).

In addition, more broad scale changes to delivery mechanisms have created much more complex accountability relationships (Shaoul, et al, 2013), and local authorities have recognised that their traditional organisational remit and funding arrangements have to respond and change thus changing the risk profile (Ferry et al, 2017).

In local government, the recent focus on the transparency agenda led to ministerial claims that 'armchair auditors' would fill the accountability void created by the closure of the Audit Commission and the abandonment of performance audit; this was always more unlikely for an emergency service. There is little evidence to suggest that citizen auditing has materialised in any meaningful way, with the result that contemporary fire and rescue authorities are not consistently nor comprehensively assessed on the quality of service outputs and outcomes (Eckersley et al, 2014). Combined with the impact of austerity, this has served to reinforce the principle that an over-privileging of efficiency above effectiveness and economy (Osborne, Radnor & Glennon, 2016) is unlikely to be successful in the longer-term, i.e. holding down input costs through an over-riding focus on budgetary stewardship as the primary managerial objective within local authorities (Hayden 2015) inhibits the scope for officers to innovate or try new ideas (Ferry et al, 2017). In effect, this can mean that transparency initiatives may be cursory at best and are likely to be a poor substitute for the level and nature of accountability that can be achieved by independent professional auditors assessing performance (Ferry et al, 2015).

In summary, during the period of 2010-2015, accountability arrangements were reduced in both quantity and quality and have not been adequately replaced by transparency initiatives. Research from elsewhere suggests that over the longer term some performance information use is likely to be re-introduced as financial stress eases and the focus once again shifts to value for money and not merely cutback management (Raudla et al, 2013; Moynihan, 2008; Wildavsky 1975); this has not thus far been the case in England (Murphy and Ferry, 2017).

## **Methodology and Methods**

### *Methodology*

This research was developed in collaboration with a fire service practitioner and thus drew on observations and experience from across a professional network. This led to an initial perception that the statements may have been inconsistently developed, and thus were worthy of further investigation in order to establish a baseline position across English FRS.

This was therefore investigatory research, which focused on two main methods: document analysis (including both websites and electronic documents) and qualitative interviews. It examined the policy context as well as the visibility, accessibility and utility of statements of assurance for English fire and rescue services, and then explored the views of senior fire service interviewees. This approach allowed the development of a framed discussion and the subsequent exploration of issues in depth. As noted by Hayden (2015), despite role similarity, fire and rescue authorities (FRA) are structurally and organizationally heterogeneous, and are contingent on local managerial, political, demographic, and public service environments. Therefore, elite qualitative interviews were used as a second stage to explore perceptions of SoAs. An interpretivist lens (e.g. Miles and Huberman, 1994; Corbin and Strauss, 2004) was used to explore meaning-making.

### *Methods*

A multi-stage approach was undertaken. This initially collated the guidance and requirements on FRS statements from central government and network bodies, and then allowed an initial exploration of the information structure of SoAs. Finally, it developed qualitative interview questions to elicit a deeper understanding of the role played by SoAs from the perspective of senior fire officers. This approach is outlined in more detail below.

*An analysis of the guidance provided to Fire & Rescue Authorities (FRA);*

Fire & Rescue Authorities (FRA) have two sets of guidance for preparing Statements of Assurance. The primary guidance was produced by the Department of Communities and Local Government (DCLG) and was issued in May 2013. The second piece of guidance was produced by the Chief Fire Officers Association) in October 2013 (CFOA, 2013).

A document analysis of these two pieces of guidance was conducted to assess their approach, focus and consistency. Document analysis requires that data be examined and interpreted in order to elicit meaning, gain understanding, and develop empirical knowledge (Corbin and Strauss, 2008).

The analytic procedure entailed finding, selecting, appraising (making sense of), and synthesising data contained in documents. Document analysis yields data—excerpts, quotations, or entire passages—that are then organised into major themes, categories, and case examples specifically through content analysis (Labuschagne, 2003). The guidance from both DCLG and CFOA was reviewed against the overall purpose of the Statement of Assurance. This identified recurring themes and gaps in the recommendations.

*The accessibility and structure of Statements of Assurance*

The accessibility and structure of the Statement of Assurance for each of the 46 FRAs in England was then examined. The government guidance on statements of assurance notes that "One of the principal aims of the statement of assurance is to provide an accessible way in which communities, Government, local authorities and other partners may make a valid assessment of their local fire and rescue authority's performance." (DCLG, 2013, p. 4). The key focus for the initial data collection was therefore on the accessibility of the information and this was done through a manual search of individual FRA websites. It was assumed to be reasonable to expect that an informed member of the public should be able to easily access his/her local FRA Statement of Assurance through individual service websites. Once the accessibility of each FRA's Statement has been identified, the analysis focused on the structure of the statement (where available) and its integration into the FRA reporting framework.

The principal questions which were being investigated were as follows:

- Can the statement be found on the FRA website?
- Is the latest reporting period available and up to date?
- How visible is the Statement (how easy is it to locate on the website)?
- Is the statement a standalone document or integrated with other reporting?
- How long is the Statement?

The research was conducted in January 2016. This was prior to a request sent out to FRAs from the Home Office in respect of their own, unpublished investigation into the accessibility of Statements of Assurance.

*Elite Interviews*



After gathering data on all of the statements of assurance, phone interviews were conducted with 'elite' individuals from a sample of FRAs. This focused on those individuals who had a role with the development, preparation and/or approval of their authority's statements of assurance in order to optimize the relevance of perceptions from interviewees.

Semi-structured interviews were used to provide an element of control to the research but still enable enough flexibility to delve into areas of interest outside of the predetermined questions (Wellington, 2012, Newby, 2010). Interviews were digitally recorded, transcribed and then thematically analyzed (Miles and Huberman, 1994)

In all, eight interviews were carried out, and the thematic analysis allowed a set of themes to emerge from the interview data that were triangulated against both the policy guidance and the document analysis.

## Findings and Discussion

### *Analysis of the Statement of Assurance Guidance Provided by DCLG and CFOA*

The initial analysis conducted centred on the guidance provided to Fire and Rescue Authorities (FRAs) in respect of preparing the Statement of Assurance as opposed to the application of this guidance by each individual FRA.

The analysis of the guidance generated four key themes required of FRAs:

- Financial
- Governance
- Operational
- Future improvement

A fifth theme, discretionary reporting, emerged from the analysis as a key issue.

### *Financial requirements*

Encouragingly, paragraph 13 of the DCLG guidance refers to the three key components of value for money, 'economy, efficiency and effectiveness'. However, there is no specific obligation for FRAs to report against their achievement of value for money, as assessed by the legally required external audit, in the statement. Accountability and value for money are related concepts (Ferry & Murphy 2017), thus it would seem a bare minimum that the statement of assurance requires FRAs to report on their achievement of this measure.

FRAs 'may' set out their assessment procedures in respect of their statement of accounts (DCLG 2013). The notion of discretion has been addressed above, however, assurance requires a greater emphasis on reporting the outcomes of these assessment procedures. It is only by the reporting of the outcomes, rather than the process, that the public can be assured of appropriate financial governance.

### *Governance requirements*

The DCLG guidance suggests FRAs may report the work undertaken to review the effectiveness of their governance framework. This would provide a level of accountability in respect of the assurance of the FRA commitment to governance and control. However, leaving aside the discretionary nature of this guidance, once again the guidance fails to emphasise the outcomes of these reviews or of any corrective action; as a non-statutory feature this information may not be disclosed, and hence the



public are not able to be assured of the relevant FRA's development in strengthening areas of weakness. Reporting on both the work undertaken and the outcomes would provide better accountability and transparency to the public.

*Operational requirements*

There is limited reference to the Integrated Risk Management Plan (IRMP), which is each individual FRA's strategic document. The DCLG guidance (2013) does require the publication of consultation undertaken for the IRMP, a move which attempts to provide both accountability and transparency of the IRMP process. However, it does not require FRAs to report key priorities or progress against these priorities. CFOA's 2013 guidance, although discretionary, suggested FRAs report objectives, priorities, performance, and lessons learnt. The CFOA guidance, if adopted, might at least take the statement of assurance a step closer to achieving its objective of providing community assurance.

Following the announcement of the abolition of the Audit Commission in 2010 (DCLG 2010), the fire sector committed to sector-led improvement through the utilisation of the Operational Assessment and Peer Challenge (OpA/PC) process (LGA/CFOA 2014; Downe et al, 2018). Given this has been the main process for driving improvement in the sector since 2010, the outcomes and subsequent action plans might have been expected to be reported in the Statement of Assurance. Surprisingly, there is no reference to this process in the guidance provided by the DCLG, although CFOA make specific reference to the OpA/PC in their guidance.

"Collaboration in all its forms is the answer to improving the service, making services interoperable and, of course, reducing duplication of spend" (Knight, 2013 p.45). However, the current guidance does not require mandatory reporting of collaborative agreements. The guidance also leaves the level of detail disclosed to the judgement of each individual FRA which could lead to inconsistencies and possible under reporting of relevant information. The CFOA guidance suggest some exemplar partnerships but does not provide any requirement to report on the priorities, justifications, performance indicators or reviews of collaborative arrangements. Information which is clearly needed to comprehensively assess the accountability and transparency of each individual FRA.

The DCLG guidance refers to the statement of assurance as "the appropriate vehicle with regards to specific events which raise issues of operational competence or delivery" (p.6). This is more encouraging as it requires FRAs not only to report on these matters but also demonstrate that they have been considered and actioned, providing true assurance. Although this guidance appears stronger than other elements, it is less clear on what qualifies as a 'specific event'. Should it for instance be a mandatory requirement for FRAs to report on breaches in legislation, outcomes of Rule 43 and Regulation 28 reports (Report to Prevent Future Fire Deaths) and their responses to these specific events?

*Future improvement requirements*

The DCLG guidance advises FRAs that they "may wish to include a section in their Statements of Assurance on any potential improvements they have identified across their accounting, governance or operational responsibilities to communities, particularly where plans are underway." (2013, p.7). This recommendation seems contradictory to *Local Government Act 1999* which states "A best value authority must make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness" (1999, p.3). Every FRAs is required to engage in continuous improvement strategies, yet the reporting of these strategies, and associated outcomes, is discretionary.

### *Discretionary reporting*

Although the statement of assurance focuses on four key areas, which will be discussed in due course, one of the overarching critiques is the discretionary nature of the DCLG's guidance. At numerous points the requirement of FRAs is expressed as 'may' and/or 'consider' rather than providing explicit requirements in the form of 'should' or 'will'. The discretionary nature of the requirements is then coupled with guidance which lacks detail and clarity.

CFOA guidance in 2013 attempted to address this lack of clarity and detail by providing a template that outlined potential structure and content. Although helpful in respect of content, this guidance was still discretionary in nature.

A fundamental concern arising from the analysis of the guidance was whether the statements produced will have reliability, relevance, clarity and comparability – all of which threaten the overarching objective of providing assurance, accountability and transparency.

### *Analysis of the Accessibility and Structure of Statements of Assurance*

The findings, conducted in January 2016, established 42 FRAs provided a Statement of Assurance either as a standalone document or as part of other reports, with 4 FRAs providing no Statement of Assurance on their website. In terms of ease of access, 32 FRA Statements were discoverable through the search function (within two clicks) with the other 10 requiring a manual sweep of the site or the review of other reporting documentation.

Out of the 42 FRAs who provided their Statement of Assurance (either standalone or incorporated elsewhere), 11 of these related to the 2013-2014 period and thus were not providing up to date reporting. One FRA only provided their 2012-2013 Statement of Assurance. It should be noted, at this point, that the DCLG guidance (DCLG 2015 p.5) states that the publishing date can be determined by each FRA and sets no deadlines or expectations. Financial statements are commonly agreed and publicly published by a deadline after the end of the financial year. The greater the gap between the reporting period and the release of reports, the lower the usefulness and relevance of the information. Thus, this would seem a reasonable expectation for statements of assurance

### *Summary of website analysis*

Table 1: summary of website analysis

FRA	Statement produced	Last year reported	Up to date?	Ease of Access	Standalone or integrated	Page length	Comments
FRA1	Yes	2014/15	YES	1	Standalone	2	Static webpage
FRA2	Yes	2014/15	YES	1	Standalone	2	Included as appendix
FRA3	Yes	2014/15	YES	1	Standalone	3	
FRA4	Yes	2013/14	NO	1	Standalone	3	
FRA5	Yes	2014/15	YES	3	Standalone	4	
FRA6	Yes	2012/13	NO	1	Standalone	6	
FRA7	Yes	2014/15	YES	1	Standalone	8	
FRA8	Yes	2014/15	YES	1	Standalone	9	
FRA9	Yes	2014/15	YES	1	Standalone	9	
FRA10	Yes	2014/15	YES	1	Standalone	9	
FRA11	Yes	2014/15	YES	1	Standalone	9	

FRA	Statement produced	Last year reported	Up to date?	Ease of Access	Standalone or integrated	Page length	Comments
FRA12	Yes	2014/15	YES	3	Standalone	11	
FRA13	Yes	2014/15	YES	2	Integrated	11	integrated with annual report
FRA14	Yes	2014/15	YES	1	Standalone	12	
FRA15	Yes	2013/14	NO	2	Standalone	13	
FRA16	Yes	2014/15	YES	1	Standalone	13	
FRA17	Yes	2014/15	YES	2	Standalone	14	
FRA18	Yes	2014/15	YES	1	Standalone	14	
FRA19	Yes	2014/15	YES	1	Standalone	15	
FRA20	Yes	2014/15	YES	1	Standalone	16	
FRA21	Yes	2013/14	NO	3	Standalone	16	
FRA22	Yes	2013/14	NO	3	Standalone	18	
FRA23	Yes	2013/14	NO	1	Standalone	18	
FRA24	Yes	2013/14	NO	1	Standalone	19	
FRA25	Yes	2014/15	YES	1	Standalone	19	
FRA26	Yes	2013/14	NO	1	Standalone	19	
FRA27	Yes	2014/15	YES	1	Standalone	20	
FRA28	Yes	2014/15	YES	1	Standalone	21	
FRA29	Yes	2014/15	YES	1	Standalone	22	
FRA30	Yes	2013/14	NO	1	Standalone	22	
FRA31	Yes	2014/15	YES	1	Integrated	24	integrated with annual report
FRA32	Yes	2014/15	YES	2	Standalone	25	
FRA33	Yes	2013/14	NO	3	Integrated	28	Included within annual report
FRA34	Yes	2014/15	YES	3	Standalone	30	
FRA35	Yes	2014/15	YES	3	Integrated	30	integrated with governance statement
FRA36	Yes	2014/15	YES	1	Standalone	30	
FRA37	Yes	2013/14	NO	1	Standalone	31	
FRA38	Yes	2014/15	YES	2	Integrated	44	
FRA39	Yes	2013/14	NO	3	Integrated	46	integrated with annual report
FRA40	No	n/a	NO	n/a	n/a	n/a	No statement of assurance could be found
FRA41	No	n/a	NO	n/a	n/a	n/a	No statement of assurance could be found
FRA42	Yes	2014/15	YES	1	Integrated	n/a	covered by statement of accounts with additional disclosure on website
FRA43	No	n/a	NO	n/a	n/a	n/a	No statement of assurance could be found

FRA	Statement produced	Last year reported	Up to date?	Ease of Access	Standalone or integrated	Page length	Comments
FRA44	No	n/a	NO	n/a	n/a	n/a	No statement of assurance could be found
FRA45	No	n/a	NO	n/a	n/a	n/a	
FRA46	No	n/a	NO	n/a	n/a	n/a	

  

Count	Statement produced	Up to date?	Ease of access	Integrated?	Page length
46 FRAs	Yes: 40 (87%) No: 6 (13%)	up to date: 28 (70%) Not up to date: 12 (30%)	1: 27 2: 5 3: 8 Mean: 1.53	Integrated: 7 (17%) Standalone: 33 (83%)	Mean: 17 pages

Table 1, above, provides the summary of the analysis of FRA websites and the statement of assurance. Whilst the statement is part of wider reporting framework imposed on FRAs with the objective of providing accountability and transparency to communities, it is clear from the divergent interpretation by individual FRAs that the guidance does not provide clarity on the relationship between the statement of assurance and other reporting mechanisms.

Whilst most authorities produced a statement, six did not, and there was a wide range of sizes (1-46 pages) and levels of integration. FRAs who appear to have followed the CFA guidance have produced lengthier reports with more detail. A number of FRAs have provided clear signposting between sections of their statements and other reports and information but several FRAs have not. This makes it more difficult to navigate the relevant documents.

Whilst the content should differ between authorities – as stated earlier, authorities are heterogeneous and strongly context-dependent – the process for accessing the content should be simple and relatively similar; this is clearly not the case at the moment.

Lack of clarity in both outcomes and processes has produced divergent results, often a problem where performance / audit regimes have been deregulated (Bateman *et al.*, 2016). This lack of consistency thus generates the potential for sub-optimal levels of public assurance, despite achieving compliance with legislation and guidance. These issues are addressed in the second stage of the research – the qualitative interview findings.

#### *Interview Findings*

It was clear from the interviews that the majority of the participants broadly understood the intended purpose of the Statement of Assurance. The DCLG Guidance (2012 p.4) states:-

*“One of the principal aims of the statement of assurance is to provide an accessible way in which communities, Government, local authorities and other partners may make a valid assessment of their local fire and rescue authority’s performance”.*

Interviewee responses all came close to this view, with one saying, “Public accountability meeting statutory requirements and provide clarity to stakeholders about how we are performing/spending money” (INT 1). Whilst they understood the intended purpose, participants unanimously felt that

they were not confident that the public would actually read, or be able to interpret, the statements of assurance produced for this purpose.

The range of approaches to producing the statement of assurance varied with each FRA taking a different approach although they were all broadly based on the DCLG guidance. Half the participants stated that they had not evolved their approach since their first statement was published in 2013/14 stating, *"we follow the same format, and just update it because obviously that's quite simple"* (INT 2), *"get it out the bottom draw, fill in the blanks update the stats and send it off"* (INT 3).

All participants recognised they could do more to improve their statement, with half planning to implement some changes to next years. All participants were unsure that the statement of assurance provided assurance with comments such as *"it just ticks a box"* (INT 4), *"links to other areas of information so what else do government want"* and one participant saying it does but in an *"administrative way"* and that perhaps more of a narrative approach should be adopted. Another participant stated that when benchmarking or comparing FRAs to each other, *"at the minute, whether it's the assurance statement or other things, it's quite challenging to do [benchmarking]"*, confirming the findings earlier around the guidance and approach taken by different FRAs.

Another participant noted that any improvements were internally driven as they had not received any feedback:

*"one of the things that we've never had is any constructive feedback to come back from Government after they've looked at our Statement of Assurance... So how do we know if it's hitting the mark, if the people who are supposed to read it haven't told us whether it fulfils their expectations or not."* (INT 5).

This questions the extent to which statements of assurance were being reviewed at the central government level, and the impact this has on engagement from FRAs.

All interviewees identified some areas for improvement they intended to incorporate in to future iterations of their statement of assurance. Most of these were around improving the readability and content of the document. One interviewee suggests a 'single data website' (INT 6), to address the accessibility and the ability for stakeholders to be able to compare FRAs and benchmark performance. The respondent also suggested that a more standardised approach would help with comparability, whilst maintaining a reasonable sized document that would be manageable for services to produce. Making it mandatory in the future would help because,

*"if all FRS's have to do it, it's becomes a commitment.... it probably needs to be taken far more seriously and along with something being mandated, clearly you have standards and guidance.... and then move into producing examples of best practice"* (INT 5).

Further individual suggestions for improvement included:

- using software technology to make it interactive
- including more narrative elements, for example telling a 'value for money story'.
- increased reference to national resilience capabilities and business continuity arrangements.

All suggested the need to limit the length of the document to try and shorten the production time and publication time, thereby making it more timely and relevant.

## Conclusions

There appears to be widespread agreement within central government and local fire authorities that the statement of assurance is potentially an important element of the reporting framework needed to provide public assurance. In addition, the four areas of focus set out in the DCLG guidance, namely governance, financial, operational and future improvements, are widely held as the appropriate core or emphasis of the statements. It is the articulation of the guidance, and specifically the operationalisation as noted above, that undermines the intended core objective of the Statement.

Whilst the majority of statements could be located online and were reporting on the most recent reporting period, there were a number of outdated or non-published statements, which is both ineffective in terms of assurance and likely to be unacceptable to regulators and the public. The majority of FRAs used DCLG guidance to produce their statement of assurance. The analysis and data collected suggest that this guidance is too broad and too open to interpretation, and has led to confusion and inconsistencies in the statements produced. Only a minority of FRAs appear to have used the CFOA supplementary guidance. This led to more lengthy statements, and also led to confusion around repetition of reporting and how the statement of assurance linked to other reporting, such as the Annual Report, Statement of Accounts and Annual Governance Report. A very small minority of FRAs used both sets of guidance, although the inability of the guidance to appropriately contextualise the purpose of the statement of assurance reduced its usefulness.

Fundamentally, the usefulness of the statements was undermined by the considerable inconsistencies in respect of the length, structure, name and content of the Statement, and how they fitted into the overall reporting framework for FRAs. These inconsistencies weaken the efficacy of the statements of assurance in providing public assurance, accountability, and transparency.

Finally, it is clear that in practice the statement of assurance is not being engaged with in a constructive manner by all FRAs, with evidence from interviews suggesting that some view it as a tick box exercise, with little regard to the genuine goal of public accountability. This may be partly driven by confusion arising from the disparity between the purpose and guidance provided by the DCLG. This lack of real engagement, underpinned by poor guidance, ultimately means that the statements are not meeting the principal aim of providing public assurance to all key stakeholders on the financial performance of the 46 FRAs in England.

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